

2014 Budget Transfer Requests 3/2/2015 - Council Meeting

Fund	Category Description	Debit	Credit
6150 - Wastewater	Increase Materials, Supplies and Services	250,500	
6150 - Wastewater	Decrease Capital Outlay		250,500
6250 - Solid Waste	Increase Salaries and Employee Benefits	44,000	
6250 - Solid Waste	Increase Materials, Supplies and Services	1,000	
6250 - Solid Waste	Decrease Fund Balance		45,000
660701 - Dwan Golf Course	Increase Capital Outlay	11,500	
660701 - Dwan Golf Course	Decrease Materials, Supplies and Services		11,500
6500 - Art Center	Increase Salaries and Benefits	10,000	
6500 - Art Center	Increase Materials, Supplies and Services	200	
6500 - Art Center	Decrease Fund Balance		10,200
6800 - Motor Vehicle	Increase Salaries and Benefits	2,680	
6800 - Motor Vehicle	Decrease Materials, Supplies and Services		1,880
6800 - Motor Vehicle	Decrease Fund Balance		800
7400 - Insured Benefits	Increase Salaries and Employee Benefits	13,500	
7400 - Insured Benefits	Decrease Fund Balance		13,500
7450 - Benefit Accrual	Increase Salaries and Employee Benefits	232,000	
7450 - Benefit Accrual	Decrease Fund Balance		232,000
125102 - Legal*	Increase Materials, Supplies and Services	26,500	
110102 - General Fund Contingency	Decrease Transfers Out		26,500
110102 - General Fund Contingency	Increase Contingency	150,000	
1001 - General Fund	Decrease Fund Balance		150,000

***Legal Budget Adjustment** - In 2014, \$147,786 was budgeted for chargeback revenue from the Public Works Department to the Legal Department. The Finance Department budgets for chargeback revenue based on historical data regarding project charges. In 2014, only \$96,225 in chargeback revenue was received, resulting in a \$51,561 deficiency in the Legal Budget to offset expenses. Accordingly, expenditures for the 2014 Legal Department budget have come in greater than the adopted 2014 Budget. Staff is recommending use of Contingency funding to bring the Legal Department budget into compliance with the adopted 2014 budget. The amount needed from Contingency is approximately \$26,500. The Finance Department will use more conservative estimates for 2016 chargebacks. The chargeback budget for 2015 has already been established.